

EXHIBIT L

GRACE Davison

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Benjamin M. Garland, Esquire
Hall, Bloch, Garland & Meyer, LLP
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577 Mulberry Street
P. O. Box 5088
Macon, Georgia 31208-5088

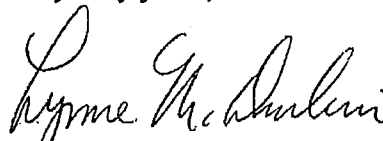
RE: Lester F. Kirkland, Jr. v. Norfolk Southern Railway Company
State Court of Bibb County, C/A No. 45273

Dear Mr. Garland:

I am in receipt of your letter of October 7, 1999, referring to the above-captioned matter. Based upon the facts provided by both of your letters and the terms of the operating agreement of December 15, 1980, Grace still declines to indemnify Norfolk Southern Railway in connection with this matter.

I reiterate the fact that neither of the accidents occurred on the track for which we have an easement under the operating agreement. They occurred miles from our plant site. Second, plaintiff's complaint does not allege overloading of the railcars. Third, Lester Kirkland alleges in his complaint (I have no idea what he may or may not have alleged in his deposition) that there was a defective handbrake on the train as well. It certainly seems to me that these facts would not make the alleged acts of W. R. Grace the "proximate cause" of his injuries.

Very truly yours,



Lynne M. Durbin
Division Counsel

LMD:vdw

cc: Harry Fishel